



## **WI CACFP Child Care Wellness Grant Allowable and Unallowable Expenditures**

**Goal of the Grant:** To develop and implement policies promoting the health and nutrition improvement for children in child care institutions (CCIs).

Below is general guidance for the allowable and unallowable cost items including examples of each category (this list is not all inclusive):

### ➤ **Labor**

#### Allowable Costs:

1. Employee wages/benefits to attend grant implementation training.
2. Employee wages/benefits to attend workshop training as it relates to the nutrition and physical activities within their wellness policies.
3. Employee wages/benefits to perform operational tasks as it relates to the nutrition and physical activities within their wellness policies (coordinate, teach nutrition/physical activity activities, food/gardening demonstrations).

#### Unallowable Costs:

1. Portion of wages/benefits for any work associated with the preparation and serving of meals claimed in the Child and Adult Care Food Program (CACFP), including the administration of the CACFP.

### ➤ **Administrative** (Not to exceed 10% of the grant funding)

#### Allowable Costs:

1. Wages/benefits for employees who perform administrative tasks (Completing and submitting grant budgets, claims, pre/post evaluations and program reports).

### ➤ **Supplies**

#### Allowable Costs:

1. Food supplies used as part of a specific nutrition education activity.  
Examples:  
-Weekly taste testing of fruits and/or vegetables

*-Demonstrating the making of simple, healthy snacks during staff trainings or during open house for parents*

2. Small purchase/disposable supplies used as part of a specific nutrition education activity, demonstrations, and/or gardening experiences.

Examples:

*-Cookie cutters for fun fruit, cheese and bread shapes, mini muffin pans, child-safe cutlery, cutting boards, blender for fruit smoothies*

*-Fruit/Vegetable seeds, potting soil, starter pots, a few shovels and hoes for a larger gardening project*

3. Small supplies to help promote physical activity habits as part of a nutrition education activity.

Examples:

*-Jump ropes, scarves, parachutes, bean bags or hula hoops.*

4. Promotion/Incentive items purchased or developed should promote one or more general nutrition education messages. **Messages should not contain campaigns, slogans, or taglines of the child care institution or other organizations.**

Examples:

*-Brochures, newsletters, flyers, T-shirts, posters, water bottles*

#### Unallowable Costs:

1. Food supplies used for meals or snacks claimed for reimbursement in the CACFP.
2. Kitchen supplies paid with CACFP funds.
3. Pedometers or award pins for everyone.
4. Bulk gardening supplies.

Examples:

*-Topsoil, irrigation supplies, fencing or any large equipment such as a tiller or greenhouse*

## ➤ **Equipment**

#### Allowable Costs:

1. Small purchase equipment to be used as part of a specific nutrition education activity, demonstrations, gardening and physical activity experiences.

Examples:

*-Wheeled carts, bins and mesh bags to store supplies.*

#### Unallowable Costs:

1. Food service operation equipment.

Examples:

*-Refrigerators, salad bar equipment*

2. Large playground equipment, exercise or sports equipment.
3. Medical Equipment is **all** unallowable.

Examples:

*-Equipment for measuring height, weight, skin fold thickness, blood pressure, cholesterol, blood glucose and iron levels are not allowable. **Note:** Although the Body Mass Index (BMI) concept may still be part of the nutrition education component for the age-appropriate children, obtaining funding for the height and weight status should come from current resources or other funding sources.*

## ➤ **Education**

### Allowable:

1. Education and program materials developed and purchased to promote and reinforce nutrition messages for all target audiences. Those developed and purchased to promote physical activity for all target audiences must include messages that link nutrition and physical activity, such as “balance your day with food and play” (i.e. Eat Smart, Play Hard).

Examples:

*-curriculum or resources for children  
-posters, flyers, pamphlets, take home activities*

2. Costs incurred for nutrition education field trips.

Examples:

*-Field trips to/from community gardens, farms, and/or farmer’s markets.*

### Unallowable Costs:

1. Costs of sports lessons  
Examples:  
*- Swimming, skating*
2. Membership to a for-profit physical fitness organization.
3. Subsidizing the regular physical education program.

## ➤ **Training/Travel**

### Allowable Costs:

1. Registration fees (reasonable) for staff workshop or training.
2. Mileage costs for grant implementation training only.  
*Note: all training must relate to the center’s nutrition and physical activities within their wellness policies.*

### Unallowable Costs:

1. Lodging expenses for attending workshops/training.

## ➤ **Contracted Services**

### Allowable Costs:

1. Fees for contracted professional services.

Example:

*-Registered Dietitian, professional chef, and/or exercise specialist/physical education teacher to teach nutrition, cooking or physical activity session during a parent's event, open house, or as a classroom activity*

2. The cost of translation services for physical activity or nutrition education classes and/or materials.

### Unallowable Costs:

1. Funds used to pay for the services of an instructor from a **for-profit** physical fitness organization.

Example:

*-Registration for Zumba classes*